Utah State Tax Commission 210 North 1950 West Salt Lake City, Utah 84134 www.tax.utah.gov





## Tax Bulletin 3-04

Effective Date: January 1, 2004

Re: Insurance Premium Tax Rate on Workers' Compensation Premiums

Effective Jan. 1, 2004, the insurance premium assessment rate on workers' compensation premiums will remain at 9.75 percent for premiums received by all insurers writing workers' compensation insurance in this state, including premiums received from state and local government agencies, and premiums received from a public agency insurance mutual.

The assessment rate applies to all taxable workers' compensation premiums for the 2004 calendar year. Estimated quarterly prepayments should reflect this rate.

## QUESTIONS...

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Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin. For the most current guidance relating to state and local taxation, including local sales tax rates, visit the Tax Commission's Internet website at tax.utah.gov.



